

CITY OF ROCHESTER, MINNESOTA

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES,
AND EXPENDABLE TRUST FUNDS**

For the Year Ended December 31, 2001

With Comparative Totals For the Year Ended December 31, 2000

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds
Revenues:				
Taxes	\$13,751,643	\$6,425,008	\$3,053,965	\$11,066,863
Special assessments				1,305,103
Utility connection and availability				1,667,076
Licenses and permits	2,779,127			
Fines and forfeits	476,688			
Intergovernmental revenues	12,763,443	2,408,223		5,886,012
Charges for services	1,718,581	6,464,369		
In lieu of taxes	7,577,049			
Interest earnings	607,841	324,451		5,325,588
Net increase in the fair value of investments	140,825	62,200		511,299
Miscellaneous revenues	248,184	274,667		3,601,935
Total Revenues	<u>40,063,381</u>	<u>15,958,918</u>	<u>3,053,965</u>	<u>29,363,876</u>
Other Financing Sources:				
Bond proceeds				758,673
Loan proceeds				210,049
Operating transfers in	518,071	334,580	36,005	5,378,794
Total Other Financing Sources	<u>518,071</u>	<u>334,580</u>	<u>36,005</u>	<u>6,347,516</u>
Total Revenues and Other Financing Sources	<u>40,581,452</u>	<u>16,293,498</u>	<u>3,089,970</u>	<u>35,711,392</u>
Expenditures:				
Current:				
General government	4,500,540			
Public safety	22,252,884	72,967		
Public works/airport	10,474,172	2,015,307		
Culture	585,589	4,293,090		
Park and recreation		8,744,239		
Economic development/tourism	813,489			
Community reinvestment and unallocated	313,907			
Capital outlay				38,205,144
Debt service:				
Principal retirement			1,011,005	
Interest and other charges			2,079,614	
Total Expenditures	<u>38,940,581</u>	<u>15,125,603</u>	<u>3,090,619</u>	<u>38,205,144</u>
Other Financing Uses:				
Operating transfers out	2,067,269	2,270,269		1,092,789
Total Expenditures and Other Financing Uses	<u>41,007,850</u>	<u>17,395,872</u>	<u>3,090,619</u>	<u>39,297,933</u>
Excess (Deficit) Financing Sources Over Uses	(426,398)	(1,102,374)	(649)	(3,586,541)
Fund Balances - January 1	16,845,082	6,203,471	3,705	82,377,849
Residual Equity Transfers In				
Residual Equity Transfers Out				
Fund Balances - December 31	<u><u>\$16,418,684</u></u>	<u><u>\$5,101,097</u></u>	<u><u>\$3,056</u></u>	<u><u>\$78,791,308</u></u>

See Notes to the Financial Statements

FIDUCIARY FUND TYPES	TOTALS	
	(Memorandum Only)	
	2001	2000
Expendable		
Trust		
Fund		
	\$34,297,479	\$32,258,164
	1,305,103	2,043,747
	1,667,076	2,029,107
	2,779,127	2,805,189
	476,688	444,225
	21,057,678	28,908,979
	8,182,950	7,950,457
	7,577,049	7,247,020
\$14,622	6,272,502	5,119,395
2,400	716,724	1,470,648
9,653	4,134,439	9,437,229
26,675	88,466,815	99,714,160
	758,673	27,625,000
	210,049	
	6,267,450	10,891,212
	7,236,172	38,516,212
26,675	95,702,987	138,230,372
	4,500,540	4,291,500
	22,325,851	20,479,801
	12,489,479	11,464,730
	4,878,679	4,512,499
415	8,744,654	8,284,079
	813,489	823,529
	313,907	327,287
	38,205,144	45,753,554
	1,011,005	2,222,650
	2,079,614	1,168,545
415	95,362,362	99,328,174
	5,430,327	7,417,817
415	100,792,689	106,745,991
26,260	(5,089,702)	31,484,381
250,562	105,680,669	74,196,288
		141,386
		(141,386)
\$276,822	\$100,590,967	\$105,680,669